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# Critical Perspectives on Accounting

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## Editorial

### Editorial: Equality, diversity and inclusion in accounting



#### 1. Introduction

This special issue continues *Critical Perspectives on Accounting's* longstanding analysis of gender and ethnicity in a variety of accounting settings and national contexts (e.g. [Ciancanelli et al., 1990](#); [Dambrin & Lambert, 2008](#); [Fearfull & Kamenou, 2006](#); [Hammond, 1997](#); [Haynes, 2008a](#); [Jacobs, 2003](#); [Kim, 2004](#); [Kokot, 2015](#); [Lupu, 2012](#); [McNicholas, Humphries, & Gallhofer, 2004](#)). Previous special editions of major journals (*Accounting, Organizations and Society*, 1987, Vol. 12 (1); *Accounting, Auditing and Accountability Journal*, 1992, Vol. 5 (3); *Accounting, Organizations and Society*, 1992, Vol. 17 (3/4); *Critical Perspectives on Accounting*, 1998, Vol. 9 (3) and *Accounting, Auditing and Accountability Journal*, 2008, Vol. 21 (4)) demonstrate continuing interest in the subject even though their focus typically centers around issues of gender in accounting. Nonetheless, further research is called for on the topic of diversity, equality and inclusion in accounting beyond a focus on gender alone. This special issue uses gender as a cross cutting theme through which to explore wider categories of diversity in line with developments in theorization of gender and intersectionality ([Anderson-Gough, Grey, & Robson, 2005](#); [Czarniawska, 2008](#); [Kornberger, Carter, & Ross-Smith, 2010](#)).

In this special issue we acknowledge a multitude of interesting and differing perspectives on diversity. It is time, we believe, for the critical accounting community to take stock of the advances made by newly emerging theoretical insights and to initiate more profound reflection on the sobering question: Where should our research and practice go from here? The studies included in this special issue suggest new directions for answering this question, building, as they do, on the important contributions and insights of critical accounting research yet advancing it further.

This issue of diversity, equality and inclusion in accounting is timely for a number of reasons.

Firstly, the financialization of the workplace has elevated the role of accounting in organizations to a level whereby financial performance and shareholder value creation are the central goals ([Cushen, 2013](#); [Gleadle & Haslam, 2010](#); [Gleadle, Haslam, & Yin, 2014](#)). At the level of the individual employee, accountability and work intensification are often experienced ([Cushen, 2013, p.316](#)).

From a business perspective, the accounting industry needs to consistently attract and retain highly skilled employees from the breadth of the population. According to a report undertaken by Randstad, it is claimed that by 2050, the UK accountancy and finance sector will suffer a shortfall in the workforce by some 10,200 accountants ([Randstad, 2013](#)).<sup>1</sup> The report claims that more must be done to ensure that the most talented remain in the UK and indeed in the profession. This therefore applies to all employees regardless of differences along the lines of ethnicity, gender, sexual orientation and class if they are to succeed in the sector. For example, making provisions for maternity/paternity and dependency leave for employees though costly for organizations, is likely to generate huge payoffs as these provisions can aid employee retention ([Haynes, 2008b](#)).<sup>2</sup> The accounting sector therefore needs to continue to modify its strategies for retention and recruitment against the backdrop of intense financialization if it is to retain its workforce.

Secondly, although issues concerning equality are enshrined in human rights legislation, [Sikka \(2011\)](#) argues that within the corporate world, human rights has appeared to be problematic for organizations as they have been secondary to profit

<sup>1</sup> A variety of reasons have been put forward for this projection ranging from a shrinkage in the proportion of the workforce who will be available to work, to that of restrictive migration policy.

<sup>2</sup> Some firms, such as Deloitte have made significant investment in these areas and do offer such provisions such as providing primary caregivers with up to eight weeks of paid paternity leave and also offering emergency back-up dependent care to employees ([Deloitte, 2015; p.iii](#)).

making. Therefore, it comes as no surprise that historically, some branches of the global accounting profession have been slow to fully recognize and implement systems which would assist in monitoring issues pertaining to equality of its membership (Kyriacou, 2000; Commission For Racial Equality, 1987). In recent times, in the UK, human rights legislation in the form of the *Human Rights Act* (1998) and the *Equality Act* (2010) has championed the monitoring of equality and inclusion. The accounting profession is not immune from these legal requirements and therefore it needs to fully comply with any mandatory requirements with respect to human rights legislation.

Thirdly, the accounting profession is a global profession which has developed and successfully expanded internationally due to the rise of capitalism (Mitchell & Sikka, 1993; Mitchell, Puxty, Sikka, & Willmott, 1994). Historically the profession has been successful in defending challenges to its jurisdiction by claiming possession of expert knowledge and gaining trust in economic transactions worldwide (Arnold & Sikka, 2001; Abbott, 1988). Accountancy can be viewed as a service function, essential to the growth of capitalism as it monitors capital accumulation and further drives its expansion (Mitchell & Sikka, 1993). In particular, the expansionary nature of capitalism has meant that a multitude of financial services has grown creating job opportunities for individuals in the financial sector across the world (Hanlon, 1994, 1996), utilizing not just a national workforce, but an international workforce. Diversity, equality and inclusion have the potential to encourage and foster respect amongst individuals which could lead to the creation of a wealth of business possibilities and opportunities across the globe. Failure to practice equality and fairness for all would not only be unlawful, (as suggested above) but it may also be detrimental to the profession as a whole, as its legitimacy, independence and self-regulation would be at stake (Abbott, 1988; Mitchell et al., 1994), which in turn may entail more regulation for the profession in the form of new 'independent' institutions overseeing their practices (Malsch & Gendron, 2011).

Finally, the higher echelons of the profession have been responsible for decision making and strategy planning at all levels including recruitment. Kirkham and Loft (1993) argue that accountancy displays a gender hierarchy, dominated by men—white men. These groups have largely been responsible for developing gendered discourses and have also exercised strategies of exclusion in order to secure their privileged positions (Broadbent & Kirkham, 2008; Lehman, 1992). Some twenty years after the seminal work of Kirkham and Loft (1993), the profession is still largely dominated by men although the percentage of female members has been increasing. As at December 2014, female membership across the seven UK and Republic of Ireland accounting bodies identified by the Financial Reporting Council stood at 36% (FRC, 2015, p. 16). Although women have made considerable advancements in recent decades in service professions such as accountancy, barriers to real advancement continue to be experienced (Empson, Muzio, Broschak, & Hinings, 2015). Furthermore, according to the *Milburn Report* (2009) which looked at fair access to the professions (including accountancy), it was suggested that accountancy was the most socially exclusive profession, second only to journalism. The Report contained a multitude of recommendations which required all professions to review their current practices on fair access and develop ideas and strategies for improvement (Milburn Report, 2009). Therefore, more needs to be achieved by the profession in order to meet these obligations and to persuasively claim that accountancy operates fair access to the profession for all people in society.

Our purpose in this special issue is to highlight that inequality in accounting organizations and professions continues to exist throughout the in countries where democracy and capitalism prevail. What assumptions support the taken for granted models of organizing and national development such that there often remains a tension between equality and economy? What function do diversity categories such as gender, race, class and sexuality play in maintaining inequality in organizational and professional life in accounting?

Faced with this challenge, we begin by tracing the evolution of the concept of diversity within the broader frame of modernist approaches to organization and contemporary post-modernist and critical projects (Clegg, 1990; Calas & Smircich, 1999). This evolution attempts to articulate the conditions around the emergence of the topic and its importance as well as illuminate why diversity research has taken this particular direction. Next, we review the literature on equality, diversity and inclusion in accounting organizations with particular attention to two streams of research. The first one encompasses studies that share the taken for granted assumption that the oppression of different diversity groups is located in the condition of their members. These studies share the conviction that there is something specific and unique to these diversity categories that may account for their subordination to their other, the Eurocentric, elite, and masculinist ideal. Most of their arguments become centered on issues of 'equality', 'similarity' or 'difference', expecting to resolve how diverse categories may come to share common or distinct spaces in society but without oppression or subordination. The second stream encompasses studies emerging from critical, poststructuralist/postmodern and (post) colonial theoretical tendencies that share an aim to scrutinize with unsettling effect traditional concepts, theories and practices and complicate notions of diverse categories. These studies mainly claim that diverse categories are produced and reproduced through relations of power among differently positioned members of society, including relations emerging from historical processes and dominant discourses and institutions, all of which become naturalized as 'the way it is'. They are critically focused on denaturalizing the assumptions that sustain relations of oppression and subordination for many diverse identities within the complexities of gendered, racialized, classist, homophobic and Eurocentric knowledge systems. We conclude with a number of dilemmas and problematic issues that remain despite the increased scholarly attention to diversity in accounting.

### 1.1. *Reflections on mainstream literature on workforce diversity*

Contemporary attention to diversity in organizations and concomitant equality legislation grew out of social movements such as the anti-racist, feminist, LGBTI movements in North America and Western Europe in particular. Most of the 'diversity

and organization' literature since the 1960s relied upon work growing out of a structural-functionalist framework dominated by the process of assimilation of those perceived as different (Nkomo, 1992). Most of this literature focused on prejudice-reduction strategies and affirmative action plans as responses to the requirements of equal employment opportunities for groups excluded on the basis of race, ethnicity, gender, class and sexual orientation. Research on issues relevant to diversity was dominated by the need for documentation regarding inequalities between diverse groups or searching for differences between majority and minority group members.

The introduction of the notion of diversity revolutionized the understanding of differences in organizations, portraying a diverse workforce as a strategic asset, which, if well managed, could provide a competitive advantage (Boxenbaum, 2006; Kelly & Dobbin, 1998; Robinson & Dechant, 1997). From a resource-based view of the firm (Richard, 2000), a diverse workforce was conceptualized as a set of rare, valuable and difficult to imitate resources. Companies properly managing diversity would attract and retain skilled workers in an increasingly diverse labor market, better service increasingly diverse customers with a more diverse workforce, improve organizational learning and creativity through employees' exposure to a wider range of perspectives, and increase organizational flexibility in increasingly turbulent contexts (Amason, 1996; Cox & Blake, 1991; Ely & Thomas, 2001; Kochan et al., 2003). Such understanding opened the way to including, next to gender and race/ethnicity, a broader variety of categories that could potentially contribute to the bottom line, such as age, sexual orientation, disability, obesity and even functional background, personality, attitudes and value orientation. Diversity served as an umbrella concept under which any individual characteristic could be subsumed. The transition, therefore, from affirmative action to affirming diversity was inspired by the need to move beyond race and ethnicity (Thomas, 1990).

The business rationale at the core of diversity has often been used to explain the popularity of this notion within the US business world (Edelman et al., 2001) and, later, its diffusion to other western countries (Boxenbaum, 2006; Jones, Pringle, & Shepherd, 2000; Zanoni & Janssens, 2008). The business rationale also informed much of the positivist research on diversity in organizations, which focused on understanding the effects of a variety of identities on groups' functioning and outcomes (for overviews, see Milliken and Martins, 1996; van Knippenberg and Schippers, 2007; Williams and O'Reilly, 1998). Developing such understanding was considered both by academics and practitioners as the necessary first step to proper diversity management. For instance, Cox and Blake (1991) studied the effect of ethnic composition on cooperative and competitive behavior in groups, while Jehn, Northcraft, and Neale (1999) examined how a group's informational diversity (education and experience), gender, ethnicity, age and diversity values affected both group performance and workers' morale and commitment.

The diversity literature also investigates the effects of a broad variety of differences on group dynamics (e.g. Barsade, Ward, Turner, & Sonnenfeld, 2000; Harrison, Price, Gavin, & Florey, 2002; Li & Hambrick, 2005) and performance (Jehn et al., 1999; Knight et al., 1999; Mohammed & Angell, 2004). Other diversity scholars analyze the cognitive processes and outcomes of diverse groups' work assuming that the larger pool of resources – ideas, opinions, perspectives and values – at their disposal when performing tasks result in a broader range of task-related knowledge, abilities and skills than from homogeneous groups (e.g. Ancona & Caldwell, 1992; Thomas & Ely, 1996; van Knippenberg, de Dreu, & Homan, 2004). Richard (2000) elevated the study of the effects of diversity from the group-level to the organization level drawing upon a resource-based view of the firm that positioned cultural diversity as a source of sustained competitive advantage.

Critical diversity scholars question the instrumental view of differences inherent in the diversity paradigm (Hoobler, 2005), positioning it as a project that affirms and reproduces unequal power relations in organizations hampering the ability to produce real change (i.e. Kelly & Dobbin, 1998; Liff & Wajcman, 1996; Lorbiecki & Jack, 2000). They question, at the core, the tendency to essentialize and naturalize diverse categories of identity into objective, fixed and easily measurable categories (Janssens & Zanoni, 2005; Litvin, 1997; Nkomo & Cox, 1996), therefore acknowledging their ongoing and context-specific social production and reproduction.

## 1.2. Accounting and research on equality, diversity and inclusion

Research in accounting in the main has looked at two specific diversity categories: gender and race. Most scholars have studied gender and race independently of one another ignoring calls for recognizing the simultaneity of gender, race and class (Hammond & Oakes, 1992). Prior to the 1960s, little attention was paid to the study of race and gender in accounting. It is only after the introduction of equal employment and anti-discrimination legislation and with the impact of social movements in many countries that scholars turned their attention to these issues in accounting organizations. The focus of much of this research has been to document differential treatment in accounting firms based on race and gender. Less attention has been paid to age, religion, sexual orientation and physical ability. There is scant literature exploring issues of class in the critical accounting literature (Roslender, 1990; Arnold & Cooper, 1999; Jacobs, 2003). However, after the seminal work of Burrell (1987) and Shearer and Arrington (1993), there is more recently an emerging body of research on sexual orientation in accounting studies (e.g. Grey, 1998; Harding, Ford, & Gough, 2010; Haynes, 2013). This work has focused on the relationship between the desexualization of organizational life and accountancy. While Shearer and Arrington (1993) consider sexual orientation as an organizing principle, Burrell (1984) argues that homosexuals might feel the need to 'suppress and regress any interest in sexuality in their working lives' to demonstrate competence and professionalism. Moreover, he argues that control of sexuality in the workplace is undertaken in the name of organizational efficiency (Burrell, 1987). Grey (1998) argues that sexuality is subject to intense judgments about professional competence in accounting that have as their archetype a 'white, heterosexual, middle-class man'. Finally, Haynes (2013) explores the role of sexual

symbolism within an accounting firm arguing that it reflects a hegemonically masculine dominant culture which acts in three inter-related ways: as a means of marginalizing and oppressing those within the organization who fall outside its dictates; as part of a process of gendering identities, and as a mechanism for, and representation of, the operation of gendered power relations.

Researchers continue to focus their attention on two strands of research. One strand focuses on racial and gender differences in a host of traditional organizational behavior topics including job satisfaction, job attitudes and performance (e.g. Chia, 2003; Dodd-McCue and Wright, 1996; Glover, Mynatt, & Schroeder, 2000; Lowe, Reckers, & Sanders, 2001; Smith & Rogers, 2000). Despite a sizeable quantity of work, the results are largely inconsistent, with little evidence of systematic differences between blacks and whites and men and women in behavior or ability (Barker & Monks, 1998; Bell, 2009). The results of several studies that have looked at the association between race and ability to perform in accounting (Booker, 1991; Carpenter, Friar, & Lipe, 1993; Gist, Goedde, & Ward, 1996; Ward, Ward, Wilson, & Deck, 1993) do not indicate that African-Americans are any less capable of performing in accounting courses than other groups. Ability therefore cannot explain the lack of African-Americans in accounting programs and their lack of upward mobility in the accounting profession. Furthermore, Dole and Schroeder's (2001) meta-analysis failed to report a significant moderating effect of either gender or ethnicity on the relationship between personality, job satisfaction and turnover intentions of professional accountants. Such studies, however, share an unproblematic approach that reduces individuals to representatives of a social group distinguished by a common socio-demographic trait, which is considered to be the repository of a 'true', essential identity, perpetuating in this way discriminatory perceptions of gendered and racial identities. Moreover, it seems that they take white, heterosexual, western, middle/upper class, abled men as the term of reference measuring, therefore, other groups' difference from this norm.

Despite a persistent gender wage gap (e.g. Anderson, Johnson, & Reckers, 1994; Griffiths, 2001; Smithson, Lewis, Cooper, & Dyer, 2004), research has failed to find consistent evidence of performance differences (Anderson-Gough, Grey, & Robson, 2001). Some research has found differences across gender. Gaffney, McEwan and Welsh (2001) and Klein (2003) for example suggest that women lack communication and networking skills, which ironically are structured around men only activities such as heavy drinking, golf and football. Sadler (1989) and Maitland (2000) note that when compared to their male counterparts women do not develop such a high sense of belonging to their organization which Dodd-McCue and Wright (1996) attribute to factors such as limited organizational involvement and job satisfaction. However, these studies are based on a deficit model that put blame on women in their low levels of achievement without considering the male domination in the way organizational life is structured. Other research (Fogarty, 1997; Glover et al., 2000; Mynatt, Omundson, Schroeder, & Stevens, 1997; Pillsbury, Capazzoli, & Ciampa, 1989) has failed to find differences across gender in terms of the typical antecedents of their intentions to leave their employer (excessive working hours, lack of future responsibilities, better career prospects elsewhere). Moreover, Reed, Kratchman and Strawser (1994) show that women accountants are no less committed to their organizations than men, but report less satisfaction with their current positions and more often express an intention to leave and actually do leave for alternative opportunities (Browne, 2005; Morley, O'Neill, Jackson, & Bellamy, 2001; Pillsbury & Ciampa, 1998).

This stream of studies is premised on assumptions about the gender neutrality and universality of organization theory and practices. As such, it assumes that the causes of barriers to women's access to higher status and higher paying positions in the workplace lie in individual limitations and structural errors (such as attitudes, traditions and structural norms), rather than in problematic assumptions behind organization theories and concepts (Appold, Siengthai, & Kasarda, 1998). Whether organizational and management 'meritocratic' practices may be producers and reproducers, rather than neutral contexts, of such endeavors is seldom a question. All these approaches, whether addressing sameness or differences, reaffirm the gender neutrality of organizational concepts and practices as such and foreground a 'woman' who is usually white, Euro-American, middle class, and heterosexual, ignoring and sometimes even denying the validity of other women's experiences, their oppressions and discrimination.

There is also a significant body of work that has raised the question of whether women accountants have different leadership styles from men (e.g. Collins, 1993; Davidson & Dalby, 1993). Some researchers have suggested that women accountants do not use hierarchical transactional styles but more transformational, participative styles (Burke & Collins, 2001). A recent meta-analysis of the research on gender differences in transformational leadership research in general and not just in accounting suggests that the female advantage is statistically quite small (Eagley & Carli, 2003). At the same time, several studies examine whether there are significant differences in personality traits between men and women. Collins (1993) argues that women are more often subjected to stress and leave the profession for this reason, and Barker and Monks (1998) refer to women's potential lack of self-confidence, among other factors to explain the different career progressions between men and women. Other research, however, has failed to report gender differences on personality traits with Davidson and Dalby (1993) showing that "female accountants are as intelligent, bold, incisive and enterprising, independent, confident and assertive [as men]". Despite a proliferation of studies focusing on gender differences, cumulatively it is difficult to make blanket statements about what systematically differentiates female managers from male managers in attitude toward work, personality and behavior. Besides, most personality-type studies fail to support their claim that women's personality types are incompatible with success in accountancy.

The final strand of research has focused on documenting the organizational and career experiences of racial minorities and white women as a group. The literature is replete with studies documenting negative effects on the careers of racial minorities and white women, including disadvantaged and biased performance evaluations (Bauer & Baltes, 2002);



differential effects of coaching on men and women (Johnson & Scandura, 1994); differential access to mentoring (Weisenfeld & Robison-Backmon, 2001); exclusion from organizational networks and critical information that is exchanged in informal networks (Jonnergard, Stafsudd, & Elg, 2010); glass ceilings (Dambrin & Lambert, 2008); less likelihood to be headhunted into senior roles (Gammie & Gammie, 1997); customers' preferences (Anderson-Gough et al., 2001) and other forms of restricted career mobility.

Most of the research mentioned above on equality, diversity and inclusion in accounting documents the persistence of segregation in accounting organizations by analyzing comparatively various diversity identities in managerial and organizational positions but tends to ignore how these positions came to be defined. This literature conceives of organizations as made of rational, autonomous and self-fulfilling actors; it looks for explanations as to why segregation continues with what is thought to be fundamentally a just and fair system. It is strongly assumed that both organizational segmentation and the difficulties faced by diverse groups of people are located within individuals themselves which serve as the basis for needed resolutions. Further, this stream of studies adheres to an ideal, ahistorical and universal humanity toward which all individuals should aspire without acknowledging that the 'ideal humanity' is modeled after Eurocentric, elite, and masculinist ideals. How closely individuals approximate that ideal determines their level of benefit and reward. It is not surprising, therefore, that this literature could be charged with 'essentialism', in particular the charge that in highlighting a group's difference it is also recreating conditions for the group's continued discrimination. These studies' epistemological premises show a marked functionalist/positivist orientation, where diverse identities are treated as variables (i.e. defined as women and/or men), and not as analytical objects in need of explanation (Alvesson & Billing, 1997).

### 1.3. Critical perspectives on equality, diversity and inclusion in accounting

Critical diversity theories depart drastically from the ideas and notions about diversity previously discussed. Both postmodern and critical theory approaches are oriented, albeit in different ways, to questioning dominating practices, discourses and ideologies (Alvesson & Deetz, 2000; Alvesson & Willmott, 1992). One of the common themes running through postmodern and critical theory perspectives on diversity is scepticism that diversity management will produce real change in organizations. Postmodernist analyses of diversity begin with questioning the origins and basic assumptions of diversity (Cavanaugh, 1997; Litvin, 1997, 2000; Prasad, Mills, Elmes, & Prasad, 1997). Attention is focused on the discourse of diversity, positioning it essentially as a generalized re-writing project to maintain the status quo and not as an effort to truly value diversity (Litvin, 2000). Drawing upon institutional theory and critical theory, Cavanaugh (1997) argues that diversity management as it is presently conceptualized and practiced ends up affirming and reproducing social divisions in organization with the aim of maintaining white male superiority and control of organizations. He argues that diversity side-steps issues of inequality, affirmative action and discrimination. Instead, diversity discourse proposes a happy and naïve solution to resolving the messy problem of 'otherness' and heterogeneity in the labor force.

Postmodern and critical theories also question the tendency to essentialize gender, race and other categories of identity (Cooper, 1992). For instance, there is a small but growing body of theoretical and empirical work in accounting and organization studies challenging the idea of gender as an objective property of individuals (Gallhofer, 1998; Hammond and Oakes, 1992; Haynes, 2008a; Oakes and Hammond, 1995). Interest is on the subjective social and organizational meaning of gender and race. These scholars argue the reification of gender as 'women' has resulted in a general neglect of understanding gender relations and power in organizations. They argue that because gender has been largely treated as an objective property, little attention has been paid to the gendered nature of organizations or in understanding the social construction of gender. Anderson-Gough et al. (2005) argue for a theoretical stance that recognizes that organizations are not spaces into which people enter but, rather ensembles constructed of economic, political and cultural processes into which, as an integral part, gender processes are also sedimented. This body of work suggests that the study of gender requires attention to the micro-processes and discursive practices that structure gender domination in accounting organizations and shape the gendered ways we conceive of organizations (Kornberger et al., 2010).

Work by Collinson and Hearn (1996) and Cheng (1996) explicates the nature and practices of masculinity. Cheng (1996) uses the concept of hegemonic masculinity to describe the masculinist ethos that privileges what have traditionally been seen as natural male traits. Masculinity is not about males however. According to Cheng (1996: xii), 'writing about masculinities needs not be about the male sex. Masculinity can be and is performed by women. Women who are successful managers perform hegemonic masculinity'. In the accounting context, the development of accounting firms and inclusion of skilled workers with them has primarily been dominated by a male elite (Kirkham & Loft, 1993; Shackleton, 1999; Wootton & Kemmerer, 2000), indicating the gendered and masculine nature of accounting organizations, and the necessity of explicit recognition of this dynamic in order to succeed. Individuals who agree to self-transform and play the homogenized rules of the game, get on (Hanlon, 2004). Accounting professionals, whether men or women, are subjected to professional socialization into the norms of professional identity work, which molds the individual into the archetypal, desirable accountant, such that he or she possesses both the technical, behavioral and embodied attributes required (Coffey, 1993; Grey, 1998; Haynes, 2005). The recognition of the hegemonic masculinity of accounting organizations raises the question of just how much 'diversity' can really flourish in accounting firms and the profession.

In a similar vein, Kersten (2000) argues that in spite of the dialogic and inclusive claims made by diversity management, its basic framework and methods serve to limit and repress productive dialogue on race rather than produce effective organizational change. In her analysis, diversity management fails to critically examine the racialized nature of

organizations. Race is treated as something possessed by racial minorities and not a feature of organizations. Annisette (2003) examines the salience of 'race', while simultaneously demonstrating that race is a social construct. Moreover, as a socially constituted category, race is historically bounded and exhibits a high degree of malleability (Annisette, 2003). Grimes (2001), along with other scholars (e.g. Ramsey, 1994), suggests one way to unmask the racialized nature of organizations is to interrogate whiteness. According to Grimes (2001: 135) 'interrogating whiteness refers to an activity that involves critical reflection about whiteness and privilege and the implications of living in a race-centered society'. Interrogating whiteness in organizations means attending to the discourse, images and actions that institutionalize white privilege and domination. A consideration of whiteness challenges the hidden assumption that whites in organizations are raceless.

At the same time, Kim (2008) stresses the risk of developing a biased standpoint by giving voice only to white, upper-class female accountants, reinforcing therefore hegemonic Western ideologies about race/ethnicity, gender and class. A growing body of evidence has compelled researchers to clarify the additional barriers to success faced by ethnic minority women in the accountancy profession due to a confluence of race/ethnicity and gender/sex discrimination (Fearfull & Kamenou, 2006; Kim, 2004; McNicholas et al., 2004). Moreover, in their critical review of the prospects of oral history research and in view of a very homogeneous accountancy profession as the domain of white, middle-class male, Hammond and Sikka (1996) argued that we need to shed light on the life experiences of those who are affected by the institutionalized social practices and give voice and visibility to those marginalized or otherwise adversely affected by accountancy. Finally, Kieran and Otsuka (2009) found that ethnic minority applicants and especially Chinese graduates in accounting may operate as a reserve army in the Australian accounting labor market, achieving the following purposes: (a) 'regulator of wages'; and (b) material precondition of expanded reproduction.

#### 1.4. Further Work

According to our understanding of the relevant literature, scholars have relied on multiple theoretical and research perspectives to understand diversity in accounting. Despite an increased interest in the study of diversity in accounting organizations (e.g. Covalleski, Dirsmith, Heian, & Samuel, 1998; Kornberger et al., 2010) in the last few years, we argue there is still much to do as a number of dilemmas and contradictions still remain. Equality, diversity and inclusion issues do not figure prominently in analyses of organizational micro-practices of accounting firms, leading to the argument that the topic of equality, diversity and inclusion in accountancy firms remains an under-researched area (Lehman, 1992). Insights from critical theories such as post-structuralism (Bendl, Fleischmann, & Walenta, 2008), discourse analysis (Zanoni & Janssens, 2004), cultural studies (Mir, Mir, & Wong, 2006), post-colonialism (Prasad, 2006), institutional theory (Boxenbaum, 2006) and labor process theory (Zanoni, 2009) could provide a platform for raising the sobering question of: Where to from here? Tremblay, Malsch, and Gendron (2016) are leading the way by problematizing the main discourses that are assumed to enhance women's role and legitimacy within corporate boards. They argue that such discourses constitute channels for symbolic violence that continue to marginalize certain groups of people in the workplace.

Managing diversity is deeply embedded in cultural assumptions of the U.S. The construct is being applied in European, African and Asian contexts despite scholarly work questioning its universalism. Scholars should focus their attention on what diversity really addresses in organizations and especially accounting organizations, across different international contexts. The fact that diversity management exists alongside inequality pushes us back to the ontological nature of diversity. Research demonstrating continued inequality and problems of racism, sexism, heterosexism and ageism in organizations raises the issue of whether diversity management is achieving its stated aim of valuing difference (e.g. Dwyer & Roberts, 2004; Kornberger et al., 2010; Lewis, Gambles, & Rapoport, 2007). Ironically, under the rubric of celebrating or valuing differences, diversity management often reproduces the very discourse that guarantees the status quo.

More analysis is needed of the complex power relations in which gender and race are embedded. A case in point is the work of Collinson, Hearn and Collinson (1990). In their study of 45 companies in five industries in the UK, they show how sex discrimination can be reproduced, rationalized and resisted by those in positions of domination and subordination within the recruitment and selection process of the organization. Essed's (1991) work on everyday racism also illuminates how organizational practices and policies produce and reproduce gendered and racial identities, valuing some and devaluing others. At the same time, scholars need to recognize the intersectionality of race, gender and class in understanding inequality and exclusion in accounting organizations. Despite calls for this type of analysis (e.g. Gallhofer, 1998; Hammond & Oakes, 1992; Haynes, 2008a), there is a tendency to study gender or race, rarely both or both with class. The concept of intersectionality offered by black feminist theory underscores the point that everyone has a race, a gender and a class (Hooks, 1984; Glenn, 1999). Black feminists also suggest that people are oppressed and social hierarchy is maintained by a number of other pretexts besides these three – including ethnicity, sexual orientation, age and physical ability. Categories of domination are relational concepts and gain meaning in relation to one another. Hence, differences among groups in organizations must be viewed as systematically related. Glenn (1999) proposes an integrative framework in which race and gender are defined as socially constructed relational concepts whose construction involves representation, micro-interaction and social structural processes in which power is a constitutive element. She argues that racialization and gendering take place at multiple levels in all organizations. Scholars might also benefit from examining work in the field of critical race theories and postcolonial studies, because these two fields have potential to offer historically and locally sound solutions to current problems of ethnic and race discrimination in the workplace (e.g. Delgado, 1995; Prasad, 1997; Thomson and Jones, in this issue).

If identity in organizations is viewed as fluid rather than fixed, constantly in the process of being constructed and deconstructed as the social-political context changes, then greater attention should be paid to the study of representation of identity in accounting organizations. Hall (1992) points out that identities are not pre-given but come into being within representation. This would suggest more work focusing on the representation of identity in accounting organizations, specifying how representations create and sustain inequality in accounting. The study of representations requires attention to the symbols, language, rhetoric and images in accounting organizations (see Edgley et al. in this issue) that convey racialized gender meanings and how these representations help to not only create inequality and exclusion but to maintain them (Glenn, 1999). A simple example is the accepted use of the term 'women and minorities' in accounting and accounting organizations. Although not explicitly stated, it has come to represent white women and all men and women who are non-white, even though the word 'white' does not appear as a prefix to women, and gender is not explicitly included in the minorities part of the phrase. This representation says a lot about how race and gender groups are constructed in organizations. Foremost, race and gender are positioned as mutually exclusive categories. Additionally, white males are a familiar group and therefore do not have to be labeled. They are neither racialized nor gendered. White men are not represented as a group but as individuals. It is those who do not fit the familiar representation of 'accountant' who must be labeled. A similar analysis can be performed for sexual orientation and other socially marked categories.

The study of diversity is largely positioned as a normative project. The focus is on demonstrating why diversity is good for organizations or how diversity can be managed to eliminate the conflict that diversity brings. In other words, there is much focus on normalizing diversity. If diversity is a complex phenomenon, then perhaps we must live with multiple and contradictory effects in our research. The search for general laws for understanding diversity in accounting organizations may be a difficult if not impossible task. We also need to explore the tension points between diversity and other areas of accounting and organization studies. For example, calls for valuing diversity in accounting organizations clash with prescriptions from work on organizational culture that calls for universal values and norms as a way of building strong cultures to support attainment of competitive advantage (Covaleski et al., 1998). Willmott (1993: 534) suggests 'cultural diversity is dissolved in the acid bath of corporate values'.

Finally, there is a rich tradition of research on workplace inequality showing that anti-discrimination practices and management remedies do not reduce inequalities (Kalev, Dobbin, & Kelly, 2006) but may even contribute to their production and reproduction. We argue that it is time for diversity studies that actively search for new, emancipatory forms of organizing explicitly dealing with stimulating social change. Such research would focus on examining and developing practices and interventions reflecting an affirmative, engaged and pragmatic ethos (Zanoni, Janssens, Benschop, & Nkomo, 2010) on diversity in accounting. We need research work which advances the concept of diversity, despite its managerial logic, and how it is strategically employed by diversity managers in order to initiate and support processes of social change (Ahmed, 2007). Such studies should underscore the agency of the practitioners and the ongoing context-specific social practices and the relationships that are created through them. Moreover, it becomes critical to redirect attention to the processes and practices that give diversity initiatives shape and content, the politics of 'doing' (Bacchi & Eveline, 2009). Such 'doings' and the decisions associated with the actual development of diversity initiatives are the key sites for social change. To be transformative, diversity initiatives need to create the opportunities for non-hegemonic actors to steer the transformation. Diversity research should finally examine how inclusive organizational environments for minorities can be achieved through a variety of organizational practices beyond classical, human resource and diversity management initiatives (Janssens & Zanoni, 2007).

### 1.5. *The contributions to this special issue*

In this lengthy introduction we have tried to signal our understanding of the field as messy and call for recognition of its contradictions and difficulties. This special issue aims to contribute to the development of alternative approaches and interpretations of the key themes identified in the diversity, equality and inclusion literature, for accounting theory and practice. The seven articles in this issue draw upon a wide range of theories and engage with different, but in many ways connected, issues pertinent to diversity, equality and inclusion in contemporary accounting and accounting organizations in U.K, U.S, Canada, Australia and Greece.

The article co-authored by Carla Edgley, Nina Sharma and Fiona Anderson-Gough explores the visible growth in the perceived value of diversity alongside its celebration in the Big Four accounting firms in UK, US and Canada. The authors analyze the images of contemporary diverse accountants in the social media spaces of Big Four accounting firms. This inquiry is based on the authors' efforts to explore how professional identity is being socially reconstructed by the Big Four and the deep meanings that underpin this change. The authors argue that the Big Four are beginning to signal, particularly in social media spaces that a transformation is taking place in professional identity moving away from the homogeneity of the past toward embracing diversity and inclusiveness. They claim however, that most diversity messages which are communicated in the social media spaces are based on the business case and commercial logic for diversity and have been institutionalized through their attachment to well-established professional motifs and traditional ideas and ways of working. These messages create a paradox of heterogeneity that reproduces current and traditional forms of domination.

The paper by Orthodoxia Kyriacou continues with this idea of the 'media space' and draws upon the broad framework of Critical Discourse Analysis (CDA) to relate the content of the Greek Accounting Professional Institute's (SOEL) digital space to the broader structures and the gendered accounting discourses deployed by accountants. The study reveals the existence of a

multitude of images of males which the author argues reflect the dominant male structures of the profession, which hinder equality in the (Greek) profession. The study reveals a real lack of images representing women accountants. The findings show that where women are represented, they are depicted in subordinate and marginalized roles. The author argues that this scenario reveals the exercise of gendered based exclusionary practices, which facilitate male (professional) elite dominance. This in turn assists in reinforcing gendered stereotypes. The author concludes by suggesting that an increase in the representation of (accounting) women in the Greek digital space would signal a positive step towards the inclusion of women in the Greek profession. This contribution clearly illustrates the ways in which professional (accounting) digital space can reflect and reinforce wider inequalities in society.

Kelly Thomson and Joanne Jones develop a postcolonial analysis of the production and reproduction of a racialized and gendered hierarchy of career outcomes of accountants around the globe by drawing on the stories of international accountants migrating to Canada. As Canada was originally formed by colonizing settlers arriving from Britain and France, they explore the ways in which Canada's colonial roots are reflected in the accounting profession. This colonial context institutionalized the characteristics of the colonizers as "ideal" in the global context. For example, white males who perform their identities using signs derived from British cultural traditions of class, race and gender are considered more talented than their ethnically different counterparts and women. The implicit comparisons of the professional performances of migrant accountants with those of the archetypal white, male in the colonial context produce the racialized and gendered identities that migrant accountants adopt in Canada. Moreover, by combining postcolonial and performative theories, the authors illustrate the mechanisms through which migrant accountants adapt the way they embody their professional identity in order to counter the skepticism of Canadian audiences. Thus, this contribution reaffirms the importance of understanding the more nuanced ways in which context and identities intersect in order to understand patterns of exclusion and segregation.

Louise Ashley and Laura Empson explore the contrasting views around the business case for diversity and examine whether it constitutes a convenient fiction contributing toward incremental change or an inconvenient truth making a limited contribution to transformational change. They show that the business case for diversity in relation to gender and flexible work has made a limited contribution to substantial change in part because it is based on the retention of talent. Their analysis suggests that the limited impact of diversity initiatives derives from the conflict between the business case and the client service case. Even though accounting firms claim to be engaged in a "war for talent", they put greater emphasis on factors such as constant visibility to service their clients than technical expertise and ability for career progression. At the same time, they argue that the business case for diversity acts as an organizational narrative with wide legitimization across the professional field becoming a convenient fiction that generates at least some incremental change.

The contribution by Mustafa Özbilgin, Ahu Tatli, Gulce Ipek and Mohammad Sameer problematizes the pursuit of a simple link between workforce diversity and organizational performance in global organizations and they illustrate how the social, cultural, political and economic context has a crucial influence on how organizations account for the impact of workforce diversity. Drawing on interviews with heads of diversity or finance and accounting leaders in 22 globally significant organizations, they argue for the importance of a broader knowledge of diversity impact in order to understand how difference at work is socially constructed. In the eyes of interviewees, such an understanding is crucial for designing effective diversity strategies responding to local circumstances.

Sujana Adapa, Jennifer Rindfleisch and Alison Sheridan explore in their contribution women's absence from senior roles in small and medium-sized accounting firms in regional Australia. In seeking to understand women's and men's experiences in accounting firms, they draw on the seminal work of [West and Zimmerman \(1987\)](#) on "doing gender". In examining accountants' experiences of the everyday reality of their working lives they find that gender is enacted through structures, hierarchies, identity and can be flexible and context specific. Through the analysis of 31 interviews with accountants they highlight how "doing gender" continues to limit women's pathways as women's aspirations are constrained by the day-to-day practices.

Finally, Nick Rumens addresses the desexualization of accountancy and develops a theoretical argument against the common belief that sexuality holds no relevance to accounting work. Challenging the heteronormative bias of accounting studies and accounting organizations that reproduces heterosexuality as the normative standard, he introduces queer theory that might enable accounting scholars to advance the study of sexuality within accounting. Such an inquiry is essential in exposing exclusionary and discriminatory practices within accounting that are informed by heteronormativity.

## Acknowledgements

The authors would like to thank the Editors of Critical Perspectives in Accounting for their helpful comments on earlier drafts of this paper.

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Available online 11 January 2016